



## DEPARTMENT OF MENTAL HEALTH POLICY/PROCEDURE

SUBJECT <b>INVENTORY CONTROL – FIXED ASSETS</b>	POLICY NO. <b>800.1</b>	EFFECTIVE DATE <b>10/1/89</b>	PAGE <b>Page 1 of 8</b>
APPROVED BY: <b>original signed by:</b> <b>ROBERTO QUIROZ</b>  Director	SUPERSEDES <b>802</b> <b>8/15/88</b>	ORIGINAL ISSUE DATE <b>8/15/88</b>	DISTRIBUTION LEVEL(S) <b>1, 3</b>

### **PURPOSE**

- 1.1 To provide guidelines for the control and maintenance of all fixed assets assigned to the Department of Mental Health (DMH).

### **POLICY**

- 2.1 The DMH is responsible for safeguarding, assigning, and maintaining all fixed asset equipment purchased by and/or assigned to the Department. The primary responsibility for fixed asset control and maintenance resides with the Administrative Support Bureau (ASB), Inventory Control Unit. This unit will maintain a current Departmental Master Equipment List and perform biennial inventories of all fixed assets in compliance with the County of Los Angeles Auditor-Controller Fiscal Manual, Section 6.1.0.
- 2.2 The ASB, Inventory Control Unit, will coordinate assignment of a Facility Division Equipment Control Liaison at each facility/division (County and Contract providers) to act as the locally responsible individual for fixed assets assigned to that unit. These individuals will be responsible to notify the ASB, Inventory Control Unit, promptly of any changes in fixed asset status. The Equipment Control Liaison should not be routinely involved in equipment purchasing or receiving functions.

### **DEFINITION**

- 3.1 Fixed Assets are generally any items of equipment for which the cost is over \$600, or any items of electrical equipment for which the cost is over \$300. For State reporting and reimbursement purposes, any equipment valued at \$300 or more is considered a fixed asset.
- 3.2 Departmental Master Equipment List is a current summary of all the equipment under the control of DMH. It will be itemized by equipment description, equipment number or serial number, purchase order number, check sheet number, source document, fund/organization account, location cost code cost/value and date of purchase.
- 3.3 Biennial Inventory of all Fixed Assets is directed by the Auditor-Controller and will be conducted every odd-numbered year, i.e.; 1989, 1991, 1993, etc.



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### **PROCEDURE**

- 4.1 The following procedures for the control and maintenance of fixed assets shall be performed by ASB staff.

4.2 Biennial Inventory

The Auditor-Controller's Fixed Asset Unit generates fixed asset listings each odd-numbered calendar year for the DMH. This listing is received in July. In order to comply with Section 24051 of the Government Code, ASB must verify the correctness of its fixed asset inventory listing by December 31 of the year the listing is received. The inventory listing (Fixed Asset Listing Report) includes assets reported as of June 30 of the year the listing is generated. Two copies of the Fixed Asset Listing Report and an "Inventory Certification" form (Attachment I) will be sent to the ASB. Upon completion of the inventory, one copy of the proper input documents and the signed "Inventory Certification" form must be returned to the Auditor-Controller's Fixed Asset Unit.

- 4.2.1 Upon receipt of the Auditor-Controller generated Fixed Asset Listing Report, the ASB shall contact each Facility/Division/Bureau to coordinate on-site physical inventories.

- 4.2.2. A complete physical inventory shall be conducted at each County-operated and Contract facility where DMH fixed assets are assigned.

- 4.2.3 The ASB must submit the following forms to the County Auditor-Controller to identify changes in fixed assets status as a result of the biennial inventory:

4.2.3.1 "Intradepartmental Equipment Location Change" form (Attachment II)

4.2.3.2 "Report of Equipment Loss" form (Attachment III)

4.2.3.3 "Property Transfer Advice" form (Attachment IV)

4.2.3.4 "Inventory Certification" form (Attachment I)

- 4.2.4 Refer to Section 4.5, "Missing/Suspected Stolen Items," for further biennial inventory instructions.

- 4.2.5 The ASB should complete all physical inventories and necessary forms by December 15 of the calendar year for review and signature by the Assistant Director of Administrative Services prior to the submission of the report to the Auditor-Controller.



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- 4.2.6 The original copy of the completed Fixed Asset Listing Report and the signed “Inventory Certification” form must be returned to the County Auditor-Controller on or before December 31 of the calendar year to:

Auditor-Controller  
Special Reports Section  
603 Hall of Administration  
500 West Temple St.  
Los Angeles, CA 90012

### 4.3 Maintenance of the Departmental Master Equipment List

- 4.3.1 ASB shall further generate a hard copy of the Departmental Master Equipment List for reference. The Departmental Master Equipment List shall be printed numerically for functional review and shall be maintained in the ASB work area. The Departmental Master Equipment List shall be utilized in conjunction with the Fixed Asset Listing Report for all the DMH fixed asset inventories.
- 4.3.2 The Head, Inventory Control Unit, shall be responsible for ensuring that discrepancies between the physical inventory and the Departmental Master Equipment List are resolved promptly and that data updates are completed timely and accurately.
- 4.3.3 Should any changes in Fixed Assets status occur, the ASB shall:
- 4.3.3.1 Prepare an “Intradepartmental Equipment Change” form (Attachment II) or “Property Transfer Advice” form (Attachment IV) and submit the completed form to the Auditor-Controller Fixed Assets Unit within 10 working days.
  - 4.3.3.2 Enter the corrected data into the Departmental Master Equipment List computer system.
  - 4.3.3.3 Reissue revised Departmental Master Equipment List lists to all affected facilities or divisions.
  - 4.3.3.4 Indicate the Fixed Asset change on the Auditor-Controller Fixed Asset Listing Report by lining out the data under the appropriate heading and writing in the corrected data in RED INK.
- 4.3.4 Any equipment determined to be a fixed asset that is not yet registered on the Fixed Asset Listing Report or Departmental Master Equipment List must be reported and



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placed on the Fixed Asset inventory (refer to Section 4.6, Additions to the Fixed Asset Inventory).

- 4.3.5 All related material shall be filed and maintained in the ASB work area; records should be filed by Fund Organization Codes for accessibility and reference.
- 4.3.6 Any fixed asset changes discovered by the ASB which occurred without prior approval, must be reconciled. The authorized staff shall prepare a written report to the Chief of the ASB. The report shall list fixed asset changes and explain why the facility/division failed to follow the Fixed Assets policy and procedure. The matter may be brought to the attention of Executive Staff for review if policy is not being properly observed by responsible personnel.

#### 4.4 Distribution of Computerized Departmental Master and Secondary Equipment Lists

- 4.4.1 The ASB Chief is the Custodian of the Departmental Master Equipment List. Secondary printouts shall be produced, itemized by individual division or facility location cost code, and distributed to respective Equipment Control Liaisons at each unit or location.
- 4.4.2 The secondary lists shall be sorted by specific location code numbers and shall be itemized as detailed in the definition of the "Departmental Master Equipment List".
- 4.4.3 The secondary lists shall be reviewed by each Division or Facility Equipment Control Liaison for accuracy and completeness, with any discrepancies reported to the Head, Inventory Control Unit, within three (3) weeks after the list is promulgated.
- 4.4.4 Upon completion of review, the Liaisons shall sign the Division Control form (Fixed Assets Equipment Inventory Release, Attachment V) certifying verified location of and responsibility for all portable items of equipment assigned to his/her division or facility.
- 4.4.5 It becomes the duty of the Equipment Control Liaison to monitor and safeguard all equipment in his/her charge. Each Liaison will maintain the Secondary List in a manner consistent with controls established for use by the ASB.
- 4.4.6 Control within a Division/Facility shall provide that:
  - 4.4.6.1 Overall control is assigned to the Equipment Control Liaison at each division or facility. This individual's routine assignments should not include purchasing or receiving equipment.
  - 4.4.6.2 All fixed assets are assigned to individual staff for proper control.



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- 4.4.6.3 Each fixed asset is secured at the end of each work day at an authorized location which ensures the safety and accountability of items.
- 4.4.6.4 The division or facility notifies ASB in writing five (5) working days prior to reassigning fixed assets within the division or facility. Use the "Intradepartmental Equipment Location Change" form, #76E614X (see Attachment II for instructions).
- 4.4.6.5 The division or facility notifies the ASB five (5) working days prior to trading or transferring any fixed asset to another division or facility. Use the "Intradepartmental Equipment Location Change" form, #76E614X (Attachment II).
- 4.4.6.6 Fixed assets that are damaged or in disrepair are reported upon such determination to the ASB for repair, replacement, or disposition.
- 4.4.6.7 The Equipment Control Liaison at the division or facility notifies ASB immediately should any equipment be discovered missing or lost (refer to Section 4.5).
- 4.4.6.8 Upon discovery that an item has been stolen, follow the steps outlined in Section 4.5.
- 4.4.6.9 The ASB receives copies of "Intra/Inter Departmental Reassignments and Termination Clearances Checklist" when personnel changes affecting the Equipment Control Liaison position occur.
- 4.4.6.10 A revised printout of authorized changes in data listings is received from the Inventory Control Unit within 90 days after submission of change notice and follow-up is conducted as needed.

## 4.5 Missing/Suspected Stolen Items

- 4.5.1 It is the responsibility of the Facility/Division Equipment Control Liaison to telephone the Chief, ASB, immediately when fixed assets are discovered missing and/or suspicion of theft is at issue. A written report to ASB must follow as directed by the Chief of ASB.
- 4.5.2 The Head, Inventory Control Unit, shall also report such incidents discovered at times of biennial physical inventory to the Chief, ASB.



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4.5.3 The ASB Chief shall ensure that any suspected employee theft is promptly reported to the DMH Audit Compliance Team Head, who will be responsible to notify the Auditor-Controller's office. No further action will be taken until directed by the Auditor-Controller's office.

4.5.4 The ASB Chief shall also ensure that an annual "Report of Equipment Loss" (Attachment III) is filed with the Auditor-Controller and the Board of Supervisors.

4.5.5 Employees found to be negligent or directly responsible for equipment loss may be subject to disciplinary action.

4.5.6 The Head, Inventory Control Unit, will be responsible for reporting missing and stolen fixed assets to the Auditor-Controller Fixed Asset Unit. This will be accomplished with a "Property Transfer Advice" form (Attachment IV) and an interim "Report of Equipment Loss" (Attachment III).

#### 4.6 Additions to Fixed Asset Inventory

4.6.1 All equipment classified as fixed assets shall be added to the Fixed Asset Inventory in the following manner:

(A comprehensive Fixed Asset Classification List is on file with the ASB)

#### 4.6.2 Sources of Fixed Assets are as follows:

4.6.2.1 Fixed assets purchased by the DMH and approved by the Auditor-Controller and the Chief Administrative Office.

4.6.2.2 Fixed assets donated from private sources.

4.6.2.3 Fixed assets originally purchased by the DMH contract providers, and recovered as the result of contract termination or expiration.

4.6.2.4 Fixed assets transferred from other County departments.

4.6.3 Upon receipt of original Requisition or Purchase Order from the Procurement and Warehouse Unit, ASB shall prepare an "Equipment Acquisition Checksheet" form 76E614 (Attachment VI). This form must include requisition number, fund source, fund organization code, equipment description, and vendor name.



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4.6.4 Inquiries should be made to secure original purchase documents for fixed assets privately donated, transferred from other County departments, or appropriated from contract agencies. If this information cannot be obtained, write the phrase “No other information available” in the space marked REMARKS on the Equipment Acquisition Checksheet.

4.6.5 The ASB staff shall affix a property tag to the Fixed Asset item.

4.6.5.1 The property tag should be placed by ASB staff adjacent to a faceplate (if any) or on the upper right portion (of a desk or table). This identification number (ID) shall be recorded onto the Equipment Acquisition Checksheet, form 76E614A (Attachment VI).

4.6.5.2 Those items which are identified by manufacturer's serial number (typewriters, calculators, etc.) shall be recorded by such number on the Equipment Acquisition Checksheet (form 76E614A) instead of the equipment ID number.

4.6.6 The Equipment Acquisition Checksheet (form 76E614A) must be completed by ASB staff for each item received and be forwarded to the Auditor-Controller's Fixed Assets Unit for input to the Fixed Assets Accounting System.

#### 4.7 Fixed Asset Transfers

4.7.1 “Property Transfer Advice” form (Attachment IV) must be completed when fixed assets are transferred. This action shall occur when equipment is a) transferred to another County department, b) permanently transferred to P&SD Salvage, c) transferred to a private agency, or d) determined to be missing or stolen.

4.7.2 See Section 4.5 for missing or stolen items.

4.7.3 An “Intradepartmental Equipment Location Change” form (Attachment II) must be completed when fixed assets are transferred from one location to another within the DMH. The completed form should be forwarded to the Auditor-Controller's Fixed Asset Unit.

#### 4.8 Disposition of Salvage Items

4.8.1 All Fixed Assets determined to be unserviceable or no longer needed by a facility or division shall be referred to the Inventory Control Unit for evaluation for salvage or for reassignment to another Facility/Division. Upon approval of the ASB Chief, the Head,





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Inventory Control Unit, will arrange transportation for final disposition of the fixed asset(s) referred for evaluation and will initiate the appropriate documentation to update both the Auditor-Controller and the Departmental Master Equipment List.

### **AUTHORITY**

Los Angeles County Auditor-Controller Fiscal Manual

### **ATTACHMENTS**

Attachment I	Inventory Certification form
Attachment II	Intradepartmental Equipment Location Change form and instructions
Attachment III	Report of Equipment Loss form
Attachment IV	Property Transfer Advice form and instructions
Attachment V	Fixed Assets Equipment Inventory Release form and instructions
Attachment VI	Equipment Acquisition Check Sheet form and instructions
Attachment VII	County Fiscal Manual Section 6.1.0, Fixed Asset Acquisitions
Attachment VIII	County Fiscal Manual Section 6.3.0, Fixed Asset Classification Guidelines



**INVENTORY CERTIFICATION**

**STATE OF CALIFORNIA     )  
COUNTY OF LOS ANGELES)**

\_\_\_\_\_  
Name Title

of the \_\_\_\_\_, of the County of Los Angeles, California,  
Department

hereby certify that, as required by Section 24051 of the Government Code of the State of California, and pursuant thereto, the attached \_\_\_\_\_  
inventory is a complete and correct list, except as noted, of all County-owned equipment in my possession or in my charge at the close of business as the 30<sup>th</sup> day of June 20\_\_\_\_.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at \_\_\_\_\_, California  
City

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## INTRADEPARTMENTAL EQUIPMENT LOCATION CHANGE

OWNER DEPT. ORG. CODE	
③	

[illegible]

TELEPHONE #

76E614S (Rev. 9/83)

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6.2.5 Instructions for completing the "Intradepartmental Equipment Location Change" form

See the sample of the "Intradepartmental Equipment Location Form" on page 1 of this attachment. The numbered instructions below correspond to the circled numbers on the sample form.

1. BATCH NUMBER  
Leave this field blank. The Auditor-Controllers' Fixed Asset Unit will complete this field.
2. TXN DATE  
Enter the date the form is prepared.
3. OWNER DEPT. ORG. CODE  
Enter the department's appropriate level one FIRM organizational code.
4. SEQ  
Leave this field blank. The Auditor-Controller's Fixed Asset Unit will complete this field.
5. EQUIPMENT NUMBER  
Enter the appropriate equipment identification number as it appears on the department's equipment inventory listing.
6. CHECK SHEET NUMBER  
This field is to be completed for the department's information only. This field is not required to be completed for Auditor-Controller's uses.
7. NEW LOCATION  
Enter the appropriate location code identifying the new physical location of the equipment item. See the Department Location Index for the appropriate location codes.
8. DEPARTMENT NAME  
Enter the department's name.
9. PREPARED BY  
Enter the signature of the person preparing the form.
10. TELEPHONE NO.  
Enter the telephone number of the person preparing the form.

DISTRIBUTION:

Original	Auditor-Controller Fixed Asset Unit 500 W. Temple St., Room 603 Los Angeles, CA 90012
First Copy	Receiving Location
Second Copy	Sending Location

REPORT OF EQUIPMENT LOSS

Department \_\_\_\_\_

Date Prepared \_\_\_\_\_

Address \_\_\_\_\_

Period Covered \_\_\_\_\_

Preparer's Name and Phone Number \_\_\_\_\_

For any Equipment Loss, Property Transfer Advice Form (76P825) must be completed and attached to this Report of Equipment Loss Form.

State the result of investigations and describe action taken to eliminate or minimize recurrence of such loss.

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Signature of Department Head or Assistant

AUDITOR-CONTROLLER  
FIXED ASSETS ACCOUNTING SYSTEM

## PROPERTY TRANSFER ADVICE

TRANSFER NO.

①

TRANSFER DATE

②

TRANSFERRED TO	DEPARTMENT NAME	OWNER DEPT ORG CODE	ACCOUNT
	③	④	⑤

TRANSFERRED FROM	DEPARTMENT NAME	OWNER DEPT ORG CODE
	⑥	⑦

EQUIPMENT NUMBER		NEW LOCATION	CHECK SHEET NO.	STAT.	DESCRIPTION	COST/VALUE	ACQ DATE
	⑧	⑨	⑩	⑪	⑫	⑬	⑭

PREPARED BY:	⑮	TELEPHONE NO:	DATE:
RELEASED BY:	⑯	TITLE:	DATE:
ACCEPTED BY:	⑰	TITLE:	DATE:

AUDITOR COPY

County Fiscal Manual

6.2.3 Instructions for completing the "Property Transfer Advice" Form

See the sample of the "Property Transfer Advice Form" on page 1 of this attachment. The numbered instructions below correspond to the circled numbers on the sample form. All information requested must be provided to effect an accurate and prompt transfer.

1. TRANSFER NO.  
Leave this field blank. The Auditor-Controller's Fixed Asset Unit will enter this information.
2. TRANSFER DATE  
Leave this field blank. The Auditor-Controller's Fixed Asset Unit will enter this information.
3. DEPARTMENT NAME (TRANSFERRED TO)  
Enter the name of the department receiving the equipment item.
4. OWNER DEPT ORG CODE (TRANSFERRED TO)  
Enter the receiving department's appropriate level one FIRM organization code. The transferring department must obtain this information from the receiving department prior to completing the "Property Transfer Advice" form.
5. ACCOUNT  
Enter the appropriate FIRM expenditure account code (e.g., 6031 through 6035 are account codes for equipment).
6. DEPARTMENT NAME (TRANSFERRED FROM)  
Enter the name of the department releasing the equipment item.
7. OWNER DEPT ORG CODE  
Enter the releasing department's appropriate level one FIRM organization code.
8. EQUIPMENT NUMBER  
Enter the equipment identification number as it appears on the department's equipment inventory. The equipment identification codes to be used are: D = Department; I = Inventory; and S = Serial. The D is used to identify vehicles. The number used is assigned by the Facilities Management Department. The inventory number (I) is the property tag number placed on the fixed asset. The manufacturer's serial number (S) is used to identify property only on certain items (i.e., guns, portable items of equipment, etc.).
9. NEW LOCATION  
Enter the acquiring department's appropriate location code identifying the new physical location of the equipment item. See the Department Location Index for the appropriate location codes.  
  
Leave this field blank if the acquiring department does not utilize location codes.
10. CHECK SHEET NO.  
This field is to be completed for the department's information only. This field is not required to be completed for the Auditor-Controller's use.



11. **STAT**  
Enter the appropriate status code to reflect the transfer of equipment. The status codes to be used are:
- |     |   |                                |
|-----|---|--------------------------------|
| "C" | = | Cannibalized                   |
| "D" | = | Disposal                       |
| "L" | = | Lost                           |
| "R" | = | Reclassified                   |
| "U" | = | In Use (Departmental Transfer) |
| "X" | = | Stolen                         |
12. **DESCRIPTION**  
This field is to be completed for the department's information only. This field is not required to be completed for the Auditor-Controller's use.
13. **COST/VALUE**  
For lost or stolen items, enter the cost from the last inventory listing or from the purchase documents.
14. **ACQ DATE**  
For lost or stolen items, enter the acquisition date from the last inventory listing or from the acquisition documents.
15. **PREPARED BY**  
Enter the signature of the person preparing the form.
16. **RELEASED BY**  
Enter the signature of the person authorized to initiate the "Property Transfer Advice" form and/or release the equipment.
- After this signature is obtained, the form should be forwarded to the department receiving the property and be signed (field 17 below) and distributed by the receiving department as indicated below.
17. **ACCEPTED BY**  
Enter the signature of the person authorized to accept the equipment.

#### DISTRIBUTION

Original	Auditor-Controller Fixed Asset Unit 500 W. Temple Street, Room 603 Los Angeles, CA 90012
First Copy	Receiving Department
Second Copy	Releasing Department

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH

Fixed Assets Equipment Inventory Release

The undersigned authorized staff hereby assumes responsibility for all Fixed Assets Equipment listed under the Fund Organization Code \_\_\_\_\_, the contents of which are reproduced on the attached print-out. Verification for same has been confirmed by \_\_\_\_\_, ASB, who will attest to its accuracy.

The undersigned agrees to follow all controls established for Fixed Assets Equipment Accounting Systems as described in the Administrative/Policy and Procedures Manual, a copy of which is also attached.

Authorized Staff \_\_\_\_\_ Date \_\_\_\_\_

Second Copy to Division/Facility/Bureau

## County Fiscal Manual

## Sample "Equipment Acquisition Check Sheet" (EACS)

**AUDITOR-CONTROLLER  
FIXED ASSETS ACCOUNTING SYSTEM**
**EQUIPMENT ACQUISITION  
CHECK SHEET**

CHECK SHEET NO.

**1020757**

DATE

**1**

OWNER DEPT. ORG. CODE

**2**

FUND SOURCE

**3**

ACCOUNT

**4**

BUDGET ITEM

**5**

ENCUMBRANCE

**8**

WARRANT / JV / DI

**9**

ACQ. CODE

P	D	C	G
<b>10</b>			

ACQ. DATE

MM	YY
<b>11</b>	

VENDOR NO.

**12**

EQUIPMENT NUMBER

**6**

LOCATION

**7**SPECIAL  
REPORT**13**

UNIT COST / VALUE

**14**

TRADE-IN ALLOWANCE

**15**ITEM  
CODE**16**

EQUIPMENT DESCRIPTION

**17**VENDOR **18** REQUISITION NO. **19**QUANTITY **20** TOTAL PAID \$ **21** DELIVERY DATE **22**DEPARTMENT NAME **23**REMARKS **24**
**25** **26** **27**  
 PREPARED BY TITLE TELEPHONE NO.

County Fiscal Manual

6.1.7 Instructions for completing the “Equipment Acquisition Check Sheet” (EACS)

See the sample of the EACS on page 1 of this attachment. The numbered instructions below correspond to the circled numbers on the sample form.

1.     **DATE**  
Enter the date the form is prepared.
2.     **OWNER DEPT. ORG. CODE**  
Enter the acquiring department’s appropriate level one FIRM organization code.
3.     **FUND SOURCE**  
Enter the purchasing organization’s appropriate FIRM organization code where the expenditure is to be charged. Leave this field blank when an EACS Attachment is used.
4.     **ACCOUNT**  
Enter the appropriate FIRM expenditure account code (e.g., 6031 through 6035 are account codes for equipment).
5.     **BUDGET ITEM**  
Enter the appropriate budget item code.
6.     **EQUIPMENT NUMBER**  
Enter the equipment identification number (maximum 14 alpha numeric characters) preceded by a one character equipment code identifying the type of number. The equipment identification codes to be used are: D = Department; I = Inventory; and S = Serial. The D is used to identify vehicles. The number used is a number assigned by Facilities Management Department. The inventory number (I) is the property tag number placed on the fixed asset. The manufacturer’s Serial number (S) is used to identify property only on certain items (i.e., guns, portable items of equipment, etc.) When an EACS Attachment is needed then enter “Various – See Attachment” on the original Equipment Acquisition Check Sheet.
7.     **LOCATION**  
Enter the appropriate location code identifying the physical location of the equipment item. This is only completed by departments utilizing location capabilities. (See the Department Location Index for the appropriate location codes. The Department Location Index can be obtained from the individual responsible for the inventory of fixed assets in each department.) Leave this field blank when an EACS Attachment is used. (The information will be entered on the EACS Attachment.)
8.     **ENCUMBRANCE**  
Enter the appropriate encumbrance document (i.e., MC, PO, etc.) number used to encumber funds to purchase equipment item(s).
9.     **WARRANT / JV / DI**  
Leave blank. This field will be completed by the Auditor-Controller’s Fixed Asset Unit.

10. ACQ. CODE  
Check the appropriate acquisition code.  
  
"P" = Purchased  
"D" = Donated  
"C" = County Constructed  
"G" = Grant
11. ACQ. DATE  
Leave blank. This field will be completed by the Auditor-Controller's Fixed Asset Unit.
12. VENDOR NO.  
This field is to be completed for the department's information only. This field is not required to be completed for Auditor-Controller's uses.
13. SPECIAL REPORT  
Leave blank. This field will be completed by the Auditor-Controller's Fixed Asset Unit.
14. UNIT COST/VALUE  
Leave this field blank for all items acquired via Purchase Orders. The unit cost will be entered by the Auditor-Controller's Fixed Assets Unit from the warrant voucher.  
  
Enter the appropriate unit cost expended when it is County constructed. Enter the appropriate unit value when items are acquired by donation or grant. Use an EACS Attachment when more than one unit cost/value exists. Leave the field blank on the original EACS, if the Attachment is used.
15. TRADE-IN ALLOWANCE  
Enter unit amount of trade-in credit in conjunction with the purchase of the equipment item. If there was no trade-in allowance, leave the field blank.
16. ITEM CODE  
Enter the appropriate equipment item code from the FAAS Class/Item Index that best describes the equipment item. The FAAS Class/Item Index is provided to departments by the Auditor-Controller's Fixed Asset Unit. Updated listings will be provided as changes occur.
17. EQUIPMENT DESCRIPTION  
Enter a description of the equipment item acquired (descriptions are limited to 32 positions including spaces and punctuation). Use the EACS Attachment when more than one item is purchased and separate descriptions are needed. Leave this field blank on the EACS when an EACS Attachment is used. For uniformity, use the following description format if applicable: Type of Asset – Make – Model – Serial #.
18. VENDOR  
Enter the name of the vendor supplying the item(s).
19. REQUISITION NUMBER  
Enter the requisition number.
20. QUANTITY  
Enter the number of items received.

21. TOTAL PAID  
Enter the total price paid for all goods received.
22. DELIVERY DATE  
Enter the date the goods were delivered.
23. DEPARTMENT NAME  
Enter the name of the department.
24. REMARKS  
Enter any special conditions/remarks necessary.
25. PREPARED BY  
Enter the signature of the person preparing the form.
26. TITLE  
Enter the title of the person preparing the form.
27. TELEPHONE NO.  
Enter the telephone number of the person preparing the form.

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For information regarding fixed asset accounting or to obtain property tags, contact the Auditor-Controller's Fixed Asset Unit at (213) 974-0325.

## FIXED ASSETS

## 6.1.0 Fixed Asset Acquisitions

## 6.1.1 Internal Controls

1. All major expenditures for fixed assets must be made under budgetary control. Control should be maintained over the actual costs in relation to the amounts authorized. When additional appropriations are required, authority must be obtained through the same channels as the original approval for expenditures.
2. Procedures should be in effect requiring the various sections and/or property locations to maintain fixed asset listings of all assets assigned to the unit/location.
3. Responsibility for a unit's or location's fixed assets should be assigned to a responsible individual independent of the purchasing function.
4. An inventory of fixed assets should be taken at least once per year with reports of missing items filed by December 31 of each year in accordance with section 6.5.2. (See also Section 6.5.3 for a sample "Report of Equipment Loss" form.)
5. Transfers of fixed asset items should be reported in accordance with Section 6.2.0 of this manual.

## 6.1.2 Procedural Overview

1. Generally, each department must observe the following guidelines when purchasing fixed assets:
  - a. Encumber all amounts needed for approved purchases. Encumbrances can be made without Board approval if the amounts were initially approved by the Board of Supervisors in the department's budget.
  - b. Submit a requisition for items requested. See Purchasing and Stores' (PSD) Procurement Manual (available in each department's procurement section) and the FIRM Manual (Chapters 8 and 9) for details of the various purchase methods. Requisitions should be sequentially numbered and should contain proper specifications and reference information (descriptive literature, vendor reference, etc.). Incomplete requisitions will delay the procurement process. Consult PSD's Procurement Manual for requisition preparation instructions.



6.3.0 Fixed Asset Classification Guidelines

6.3.1 Guidelines

The following lists provide guidelines to properly classify items as either Fixed Assets or Services and Supplies.

1. Items which should be classified as Fixed Assets, if the cost is over \$600, but should be classified as Services and Supplies if the cost is \$600 or less:

Addressing Machine (manual)  
Agricultural Implement  
Alternator  
Ammeter, volt-ohm, etc.  
Amplifier  
Anemometer  
Aspirator, Resuscitator, etc.  
Atomizer medical  
Auto & Truck Body and Chassis  
Baker, medical, electric  
Balance, scale  
Barometer  
Bath; leg, arm, paraffin etc.  
Battery Charger  
Baumanometer  
Bed or crib  
Bench, work  
Bin, portable stainless steel  
Binding machinery  
Binocular  
Blackboard or Bulletin Board, portable  
Boat  
Bookcase  
Cabinet, all (except built-in)  
Cart; concrete, dish, stretcher, etc.  
Case; exhibit or show (except built-in)  
Chair, all (including wheelchair)  
Chest of Drawers  
Compressor (except built-in)  
Construction & Maintenance Equipment  
Couch  
Credenza  
Cutter; cast, paper, etc.  
Denverport  
Desk  
Detector  
Diathermy unit  
Director board (except built-in)  
Disinfecting Apparatus, Deodorized, etc.  
Dispenser; cream, milk, glue, paste, tray, grease, oil  
Distilling Apparatus  
Drafting Machine  
Dresser

Drill  
Edger, lawn  
Fan, portable  
File, all  
Gauge  
Generator, power  
Grinder, all  
Gymnasium or Athletic equipment  
Hair Dryer, with or without stand  
Hammer, power  
Handpiece, dental  
Hoist (except built-in)  
Humidifier  
Illuminator, x-ray  
Imprinter, plastic card (manual or electric)  
Incubator  
Intercom  
Jack; hydraulic, portable, garage, etc.  
Key machine  
Kiln  
Kitchen equipment, all (except built-in)  
Laboratory Apparatus Equipment (except built-in)  
Ladder Unit, on casters  
Laminator  
Lamp, all  
Lapping Machine  
Laundry Machinery and equipment (except built-in)  
Lectern  
Lens, camera or projector  
Lift, patient  
Lounge  
Lubricating Unit  
Marker, line  
Meter, all  
Microphone  
Microscope  
Mixer, malt (bar & lab)  
Modem  
Motor, all  
Motorcycle  
Motor Vehicle  
Mower, lawn  
Numbering Machine  
Organ  
Oxygen Tent  
Pad, alternating (including unit)  
Piano  
Planimeter  
Power stat (Power Supply, Transformer) Voltage Control  
Printer, contact  
Pump (except built-in)  
Rack, portable  
Road Making and Upkeep Equipment  
Router

Sander, electric  
Saw, all  
Scale, all types (except built-in)  
Screen, projection  
Saw-tee  
Shaker  
Shears, hedge  
Sofa  
Stand  
Stapler  
Sterilizer  
Stirrer, electric  
Table, all  
Tank; water, oil, fuel  
Tester  
Transformer (except built-in)  
Truck; appliance, book, dish, hand, mop, utility  
Walker, invalid  
Work Bench  
Wrench, impact

2. Items which should be classified as Fixed Assets,  
if the cost is over \$200, but should be classified as  
Services and Supplies if the cost is \$200 or less:

Accounting Machine  
Adding Machine  
Addressing Machine, electric  
Air Conditioner (except built-in)  
Autoclave (except built-in)  
Calculator  
Camera and Accessories  
Cancelling Machine  
Cash Register  
Changer, coin  
Check Printing Machine  
Check Protector  
Check Signing Machine  
Computing Equipment, EDP  
Concrete Mixer, portable  
Cooler, water; electric (except built-in)  
Counting Machine, money  
Date Stamp  
Dental Unit  
Digger, earth; power  
Duplicating Equipment including Joggers  
Electrocardiograph  
Engine; diesel, gasoline or steam (except built-in)  
Excavator  
Firearm  
Gate, parking lot; electric  
Grader  
Mailing Machine  
Microfiche/Microfilm Apparatus

Microprojector, including Reader and Viewer  
Microwave Equipment  
Motion Picture Camera and Equipment  
Motion Picture Projector  
Polisher, Electric Broom  
Projector and Equipment  
Pump, gasoline (filling station type)  
Radio  
Record Player, Tape Player  
Recorder, cassette  
Recorder, time  
Refrigeration Equipment (except built-in)  
Safe  
Sealer, envelope  
Sewing Machine  
Tabulating Equipment  
Tape Recorder  
Telemetering Equipment  
Telephone Answering System  
Teletype Equipment  
Television  
Time Stamp  
Tuner AM & FM  
Typewriter  
Vacuum Cleaner  
Viewer, Microfilm  
Viewer, Slide  
X-ray Equipment